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**STATE BOARD OF EQUALIZATION**

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April 7, 1953

Gentlemen:

After receipt of your letter of March 6, 1953, we requested a report from our Oakland District Office regarding the physical movement of property sold to you and addressed to --- Francisco Airport. The report has now been received and states in part:

“From our discussion of this method of delivery with the Superintendent of Mails, Post Office, South San Francisco, it appears no packages delivered to --- Air Lines --- South San Francisco, could be construed as having been delivered to the loading dock unless it had been sent by Special Delivery. Furthermore, it would appear the P.O. Box could not be construed to be a loading dock as it is located more than two miles from the air terminal.”

It is therefore, our opinion that vendors delivering merchandise by mail addressed to --- San Francisco, cannot be regarded as having delivered the merchandise to the loading platform or other facility from which the goods are forthwith placed aboard the exporting carriers.

We are proceeding with a reaudit of the above-named retailer and will recommend for refund tax paid on those sales of merchandise delivered to the airport but not on those sales mailed to the purchaser where addressed merely to ---, San Francisco.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS: ph  
cc: Oakland – Auditing (CLH)